

**GOVERNMENT OF TELANGANA
ABSTRACT**

The Telangana Goods and Services Tax Rules, 2017 – Issue invoice with QR code whose turnover is greater than five hundred crore rupees – As a class of Registered person under section 31 of the TGST Act, 2017 (Telangana Act No.23 of 2017) - Notification - Orders - Issued.

Revenue (CT-II) Department

G.O.Ms.No. 64

Dated: 22-06-2020

Read :-

1. G.O.Ms.No.121, Revenue CT.II) Department dated: 30.06.2017
2. From the Commissioner of State Tax, Telangana, Hyderabad, Ref No. A(1)/70/2017, Dt. 25-02-2020.

ORDER:-

The following Notification will be published in an Extra-ordinary issue of Telangana Gazette dt: 22.06.2020.

NOTIFICATION

In exercise of the powers conferred by the sixth proviso to rule 46 of the Telangana Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), the Government, on the recommendations of the Council, hereby notifies that an invoice issued by a registered person, whose aggregate turnover in a financial year exceeds five hundred crore rupees, to an unregistered person (hereinafter referred to as B2C invoice), shall have Quick Response (QR)code:

Provided that where such registered person makes a Dynamic Quick Response (QR) code available to the recipient through a digital display, such B2C invoice issued by such registered person containing cross-reference of the payment using a Dynamic Quick Response (QR) code, shall be deemed to be having Quick Response (QR) code.

2. This Notification shall be deemed to have come into force with effect from 1st day of April, 2020.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

**SOMESH KUMAR
CHIEF SECRETARY & SPECIAL CHIEF
SECRETARY TO GOVERNMENT**

To:

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing)
Telangana, Hyderabad for publication of the Notification (He is requested to supply 50 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)

The Commissioner of State Tax, Telangana State, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

Copy to:

The Accountant General, Telangana State, Hyderabad.

The Law (A) Department

(PTO...)

The PS to Principal Secretary to Hon'ble Chief Minister, Government of
Telangana (NR).

The P.S. to Special Chief Secretary to Government (CT & Ex), Revenue
Department
Sf /Sc.

//FORWARDED :: BY ORDER//

SECTION OFFICER